

Portfolio Additional Estimates Statements 2018–19

Education and Training Portfolio

Explanations of Additional Estimates 2018–19

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The Hon Dan Tehan MP
Minister for Education

**Senator the Hon Michaelia
Cash**

Minister for Small and Family Business,
Skills and Vocational Education

Senator the Hon Scott Ryan
President of the Senate
Parliament House
CANBERRA ACT 2600

The Hon Tony Smith MP
Speaker
Parliament House
CANBERRA ACT 2600

Scott & Tony,

Dear Mr President and Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2018–19 Additional Estimates for the Education and Training Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

We present these statements by virtue of our ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely


DAN TEHAN


MICHAELIA CASH

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
n/a	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer in the Department of Education and Training on 1300 566 046.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

USER GUIDE

The purpose of the 2018–19 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PBS in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2018–2019. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2018–19* is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary

Explains key terms relevant to the portfolio.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

Through the Education and Training portfolio, the Australian Government takes a national leadership role in early childhood education and child care, preschool education, schooling, higher education and research, skills and training, and international education.

The Education and Training portfolio comprises the Department of Education and Training (the department) and the following entities (see Figure 1 on page 4):

- Australian Curriculum, Assessment and Reporting Authority
- Australian Institute for Teaching and School Leadership
- Australian Research Council
- Australian Skills Quality Authority
- Tertiary Education Quality and Standards Agency
- Australian National University.¹

The department and portfolio entities work with state and territory governments, other Australian Government entities and a range of service providers to provide high quality policy advice and services for the benefit of all Australians.

The department is the only portfolio entity affected by Additional Estimates and required to publish statements in the PAES. The Additional Estimates are outlined in *Table 1.4 Appropriation Bill (No. 3) 2018–19* and *Table 1.5 Appropriation Bill (No. 4) 2018–19*.

¹ The Australian National University is not part of the general government sector or included in the Commonwealth general government sector fiscal estimates and does not have a chapter in the PBS or PAES.

Figure 1: Education and Training Portfolio structure and outcomes

<p>The Hon Dan Tehan MP Minister for Education</p>	<p>Senator the Hon Michaelia Cash Minister for Small and Family Business, Skills and Vocational Education</p>
<p>Department of Education and Training Dr Michele Bruniges AM—Secretary Outcome 1: Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments. Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training.</p>	
<p>Australian Curriculum, Assessment and Reporting Authority Janet Davy—Acting Chief Executive Officer Outcome: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system.</p>	<p>Australian Institute for Teaching and School Leadership Edmund Misson—Acting Chief Executive Officer Outcome: Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities, and supporting the teaching profession.</p>
<p>Australian Research Council Professor Sue Thomas—Chief Executive Officer Outcome: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.</p>	<p>Australian Skills Quality Authority Mark Paterson AO—Chief Commissioner and Chief Executive Officer Outcome: Contribute to a high quality vocational education and training sector, including through streamlined and nationally consistent regulation of training providers and courses, and the communication of advice to the sector on improvements to the quality of vocational education and training.</p>
<p>Tertiary Education Quality and Standards Agency Anthony McClaran—Chief Executive Officer Outcome: Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance.</p>	<p>Australian National University Professor Brian P. Schmidt AC—Vice-Chancellor, President and Chief Executive Officer</p>

**ENTITY ADDITIONAL ESTIMATES
STATEMENTS**

DEPARTMENT OF EDUCATION AND TRAINING

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DEPARTMENT OF EDUCATION AND TRAINING

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Department of Education and Training is the Australian Government's lead agency responsible for national policy and programs that create and strengthen access to quality early childhood education and child care, preschool education, schooling, skills and training, higher education and research, and international education.

The Government's Mid-Year Economic and Fiscal Outlook (MYEFO) 2018-19, released on 17 December 2018, included a range of measures for the department to implement as part of delivering its purpose of 'maximising opportunity and prosperity through national leadership on education and training'.

Building on the success of the Family Day Care (FDC) integrity measure, the Government is investing in **further improving payment integrity to family day care services**. Through further targeted activities to address non-compliance and fraudulent behaviour in the FDC sector, the Government will achieve savings of \$135.8 million over four years from 2018-19. This measure does not impact the support families will receive for legitimate care.

The Government will provide an additional \$35.1 million over four years from 2018-19 to **increase the In Home Care (IHC) program's family hourly rate cap** from \$25.48 to \$32.00 and to increase the number of IHC places from 3,000 to 3,200, commencing from 1 January 2019. These changes will help to improve families' access to affordable IHC services, based on the latest available data.

The Government will **contribute to the costs of implementing national policy initiatives** developed with the states and territories to support the implementation of the National School Reform Agreement. The initiatives will focus on strategic reform in areas that will have the most impact on student achievement and school improvement, to support every child to realise their full learning potential. The National School Reform Agreement, developed through the COAG Education Council, has been informed by recommendations of the *Review to Achieve Educational Excellence in Australian Schools*, led by Mr David Gonski AC.

The Government will provide \$1.2 billion over four years from 2018-19 to implement recommendations of the National School Resourcing Board's *Review of the socio-economic status score methodology*. This will help ensure funding to non-government schools flows to support students who need it most.

The measure includes:

- \$3.2 billion over 11 years from 2019–20 to introduce, from the 2020 school year, a fairer and more equitable method for calculating Commonwealth funding for non-government schools, which uses parent income to measure a school community's capacity to contribute to their school's costs
- \$170.8 million over two years from 2018–19 to provide funding certainty for non-government schools for the 2019 school year
- \$1.2 billion over 10 years from 2020–21 to establish a new fund to address specific challenges in the non-government school sector, such as strengthening outcomes for educationally disadvantaged schools and students, supporting student wellbeing, and providing affordable choice for parents.

The Government will provide **additional support for students** with \$20.0 million over four years from 2018–19 to support student achievement and school improvement, particularly in disadvantaged communities including those in remote and regional locations.

This includes funding to: non-government distance education schools, non-government schools experiencing unforeseen short-term financial difficulties, to extend the *Flexible Literacy for Remote Primary Schools Program* pilot into the 2019 school year and for Music Australia to continue the music education program *Music Count Us In* in the 2019 school year.

The Government will adjust the growth in funding available under the Research Block Grants scheme, achieving savings of \$328.5 million over four years from 2018–19. The Research Block Grants scheme will provide \$1.9 billion in 2019, and will continue to increase on an annual basis reaching \$2.0 billion in 2022.

The Government will remove the 25 per cent FEE-HELP loan fee applied to students studying undergraduate courses at Table B (private) universities under the *Higher Education Support Act 2003*, for loans made on or after 1 January 2019, to align with student loan arrangements for students studying at Table A (public) universities.

The Government will provide \$134.8 million over four years from 2018–19 to **strengthen higher education enrolment in regional Australia** by funding additional study places, scholarships and enhanced facilities to increase accessibility.

This measure includes \$92.5 million over four years from 2018–19 to support more students at five regionally focused universities: the University of the Sunshine Coast, James Cook University, the University of Newcastle, Central Queensland University and Federation University Australia.

This measure also includes \$42.3 million over four years from 2018–19 to provide:

- an additional 1,955 scholarships in 2019, valued at up to \$18,000 each, for students undertaking Science, Technology, Engineering, Mathematics, Health and Agriculture tertiary qualifications
- support for additional Regional Study Hubs across a range of locations to improve access to higher education for students from rural and remote Australia
- support for the development of a National Regional, Rural and Remote Higher Education Strategy, as part of the Government's response to Professor John Halsey's *Independent Review into Regional, Rural and Remote Education*.

The Government will provide \$40.0 million over four years from 2018–19 (including \$0.2 million in capital funding in 2018–19) to **increase support for Australian Apprenticeships**. The measure includes:

- \$27.6 million over four years from 2018–19 (and \$15.3 million per year ongoing) to extend the eligibility for the *Support for Adult Australian Apprentices Incentive* to apprentices aged 21 years and over (the current eligible age is 25 years and over)
- \$5.4 million over four years from 2018–19 (and \$1.9 million per year ongoing) to ensure the ongoing delivery of the Integrated Information Service (IIS) supporting Australian apprenticeships and traineeships. The IIS provides up-to-date and accurate information on over 1,300 qualifications and other vital information to assist apprentices, employers and key stakeholders
- \$5.4 million over four years from 2018–19 (and \$1.9 million per year ongoing) for WorldSkills Australia, to support Australia's participation in international skills competitions, and raise the status of vocational education and training (VET) as a potential career pathway.

This measure also includes support to conduct an independent, expert review of Australia's VET sector. The review will be conducted by the Hon Steven Joyce, former New Zealand Minister for Tertiary Education, Skills and Employment and Minister of Finance, supported by a taskforce and \$1.5 million in 2018–19 in the Department of the Prime Minister and Cabinet.

The Government will provide \$4.7 million in 2018–19 to **support growing job demands in regional Tasmania and Caboolture**. Funding will include:

- \$3.9 million for the North-West Tasmania Job Ready Generation Package, to ensure the region has the skilled workers it needs to meet growing job demands in regional Tasmania's strengthening economy
- \$0.8 million to establish and support a new Advanced Welding Training Centre in Caboolture, Queensland.

The Government will provide **additional student protection** by implementing a new remedy mechanism for students who incurred VET FEE-HELP loans scheme debts following inappropriate behaviour by VET providers, and **new tuition protection schemes** to deliver long-term tuition assurance services to support students with VET Student Loans (VSL) and non-university higher education FEE-HELP loans.

The Government will provide \$13.5 million in 2018–19 to the University of New South Wales to support the **establishment of the Howard Library** within the Museum of Australian Democracy (MoAD) at Old Parliament House. Complementing the MoAD's existing collections, the library will support learning, research and the public's understanding of Australian democracy by including a collection of official papers and display items from the period when the Hon John Howard OM AC was Prime Minister.

For further information on the resourcing impact of MYEFO and other measures, refer to *Table 1.2: Entity 2018–19 measures since Budget* and *Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget*.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Department of Education and Training at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018–19 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2018–19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2017–18 \$'000</i>	<i>2018–19 \$'000</i>	<i>2018–19 \$'000</i>	<i>2018–19 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services(a)				
Prior year appropriations available	50,378	-	-	50,378
Departmental appropriation	343,882	344,269	16,776	361,045
s74 External Revenue(b)	22,833	12,027	5,000	17,027
Departmental capital budget(c)(d)	22,784	22,671	(7,675)	14,996
Annual appropriations - other services - non-operating(e)	-	-	-	-
Prior year appropriations available	17,522	-	-	17,522
Equity injection	15,779	8,519	691	9,210
<i>Total departmental annual appropriations</i>	473,178	387,486	14,792	470,178
Special accounts(f)				
Opening balance	4,089	4,089	-	4,089
Appropriation receipts(g)	-	-	-	-
Appropriation receipts from other entities	-	-	-	-
Non-appropriation receipts	-	6,281	-	6,281
<i>Total special accounts</i>	4,089	10,370	-	10,370
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	-	-	-	-
Total departmental resourcing	477,267	397,856	14,792	480,548

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2018–19 as at Additional Estimates February 2019 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017–18 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
Administered				
Annual appropriations - ordinary annual services(a)				
Prior year appropriations available	-	-	-	-
Outcome 1	479,818	469,678	18,809	488,487
Outcome 2	1,598,288	1,344,495	(27,059)	1,317,436
Payments to corporate entities(h)	19,567	-	-	-
Annual appropriations - other services - specific payments to States, ACT, NT and local government(e)				
Prior year appropriations available	-	-	-	-
Outcome 1	40,221	62,514	(241)	62,273
Total administered annual appropriations	2,137,894	1,876,687	(8,491)	1,868,196
Total administered special appropriations	41,863,267	44,560,748	(125,681)	44,435,067
Special accounts(f)				
Opening balance	83,216	68,579	20,126	88,705
Appropriation receipts(g)	11,698	9,151	-	9,151
Appropriation receipts from other entities	-	-	-	-
Non-appropriation receipts	28,909	9,623	252	9,875
Total special account receipts	123,823	87,353	20,378	107,731
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	(11,698)	(9,151)	-	(9,151)
<i>less payments to corporate entities from annual/special appropriations</i>	(19,567)	-	-	-
Total administered resourcing	44,156,249	46,533,939	(113,794)	46,420,145
Total resourcing for Department of Education and Training	44,633,516	46,931,795	(99,002)	46,900,693
			<i>Actual</i>	
			2017–18	2018–19
Average staffing level (number)			1,685	1,774

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2018–19 as at Additional Estimates February 2019 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2017–18 \$'000</i>	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Department of Human Services	1,375,019	7,928,652	(168,380)	7,760,272
Payments made to other entities for the provision of services (disclosed above)				
Department of Social Services	6,800	6,709	-	6,709
Payments made to corporate entities within the Portfolio				
Australian Curriculum, Assessment and Reporting Authority (Annual Appropriation Act No.1)	13,036	15,216	-	15,216
Australian Institute for Teaching and School Leadership (Annual Appropriation Act No.1)	13,092	11,761	-	11,761

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

- (a) Appropriation Act (No. 1) 2018–2019 and Appropriation Bill (No. 3) 2018–2019.
- (b) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
- (c) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Reflects a \$7.7 million Departmental Capital Budget (DCB) reduction, subject to quarantine under section 51 of the *Public Governance, Performance and Accountability Act 2013*. It corresponds with increases to the DCBs for the Departments of Jobs and Small Business and Finance.
- (e) Appropriation Act (No. 2) 2018–2019 and Appropriation Act (No. 4) 2018–2019.
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.
- (g) Amounts credited to the special accounts from Education and Training's annual and special appropriations.
- (h) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Department of Education and Training 2018–19 measures since Budget

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Revenue measures					
Higher Education Loan Program - amendment to loan fees	2.4				
Administered revenues		(9,772)	(20,208)	(21,563)	(23,307)
Departmental revenues		-	-	-	-
Total		(9,772)	(20,208)	(21,563)	(23,307)
Strengthening Higher Education in Regional Australia - additional support for students and universities	2.4				
Administered revenues		-	8	33	97
Departmental revenues		-	-	-	-
Total		-	8	33	97
VET Student Loans and FEE-HELP - new tuition protection schemes	2.4				
Administered revenues		-	5,857	6,877	7,232
Departmental revenues		-	-	-	-
Total		-	5,857	6,877	7,232
Trade Recognition Australia - Cost Recovery	2.8				
Administered revenues		8,897	25,823	29,695	34,150
Departmental revenues		-	-	-	-
Total		8,897	25,823	29,695	34,150
Total revenue measures					
Administered		(875)	11,480	15,042	18,172
Departmental		-	-	-	-
Total		(875)	11,480	15,042	18,172
Expense measures					
Family Day Care - further improving payment integrity(a)	1.1, 1.4				
Administered expenses		(694)	(56,808)	(64,551)	(64,800)
Departmental expenses		3,623	13,335	14,160	10,108
Total		2,929	(43,473)	(50,391)	(54,692)
In Home Care - increase to family hourly rate cap(a)	1.1, 1.4				
Administered expenses		4,342	9,888	10,025	10,326
Departmental expenses		172	172	-	-
Total		4,514	10,060	10,025	10,326
Response to the Review of the Socio-Economic Status Score Methodology	1.6				
Administered expenses		135,068	116,553	416,722	497,920
Departmental expenses		2,118	2,385	1,273	1,282
Total		137,186	118,938	417,995	499,202

Table 1.2: Department of Education and Training 2018–19 measures since Budget (continued)

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Schools Funding - additional support for students	1.6, 1.7				
Administered expenses		8,926	4,910	2,876	3,196
Departmental expenses		39	39	-	-
Total		8,965	4,949	2,876	3,196
National School Reform Agreement - Commonwealth contribution to national policy initiatives	1.7				
Administered expenses		nfp	nfp	nfp	nfp
Departmental expenses		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Women's Economic Security Package(b)	1.7				
Administered expenses		-	-	550	550
Departmental expenses		-	-	26	27
Total		-	-	576	577
Early Learning and School Support - supporting communities with the advancement of culture	1.7				
Administered expenses		2,400	-	-	-
Departmental expenses		-	-	-	-
Total		2,400	-	-	-
Jobs and Education Data Infrastructure - data tool for employers and employees	2				
Administered expenses		-	-	-	-
Departmental expenses		313	451	-	-
Total		313	451	-	-
VET FEE-HELP Debts - additional student protection(c)	2				
Administered expenses		-	-	-	-
Departmental expenses		1,271	417	-	-
Total		1,271	417	-	-
Strengthening Higher Education in Regional Australia - additional support for students and universities	2.1, 2.3, 2.4				
Administered expenses		16,163	35,924	40,386	41,721
Departmental expenses		728	-	-	-
Total		16,891	35,924	40,386	41,721
Howard Library - establishment	2.3				
Administered expenses		13,500	-	-	-
Departmental expenses		-	-	-	-
Total		13,500	-	-	-
Higher Education Loan Program - amendment to loan fees	2.4				
Administered expenses		74	145	143	152
Departmental expenses		17	-	-	-
Total		91	145	143	152
Research Block Grants - growth adjustment	2.5				
Administered expenses		(916)	(39,248)	(77,585)	(79,368)
Departmental expenses		-	-	-	-
Total		(916)	(39,248)	(77,585)	(79,368)

Table 1.2: Department of Education and Training 2018–19 measures since Budget (continued)

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
VET Student Loans and FEE-HELP - new tuition protection schemes	2.4				
Administered expenses		-	6,974	7,394	6,574
Departmental expenses		1,344	1,214	-	-
Total		1,344	8,188	7,394	6,574
Australian Apprenticeships - increased support(d)	2.8				
Administered expenses		-	3,552	15,702	18,904
Departmental expenses		115	-	-	-
Total		115	3,552	15,702	18,904
Supporting Regional Growth in North-West Tasmania and Caboolture(e)	2.8				
Administered expenses		1,500	-	-	-
Departmental expenses		-	-	-	-
Total		1,500	-	-	-
Immigration Reform(f)	2.8				
Administered expenses		-	18,436	22,404	25,514
Departmental expenses		250	563	315	317
Total		250	18,999	22,719	25,831
Trade Recognition Australia - Cost Recovery	2.8				
Administered expenses		7,994	23,227	26,710	30,717
Departmental expenses		2,009	2,198	2,452	2,826
Total		10,003	25,425	29,162	33,543
Total expense measures					
Administered		188,357	123,553	400,776	491,406
Departmental		11,999	20,774	18,226	14,560
Total		200,356	144,327	419,002	505,966
Capital measures					
Australian Apprenticeships - increased support	2				
Administered capital		-	-	-	-
Departmental capital		220	-	-	-
Total		220	-	-	-
Higher Education Loan Program - amendment to loan fees	2				
Administered capital		-	-	-	-
Departmental capital		169	-	-	-
Total		169	-	-	-
National School Reform Agreement - Commonwealth contribution to national policy initiatives	1				
Administered capital		nfp	nfp	nfp	nfp
Departmental capital		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp

Table 1.2: Department of Education and Training 2018–19 measures since Budget (continued)

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Immigration Reform(f)	2				
Administered capital		-	-	-	-
Departmental capital		302	-	-	-
Total		302	-	-	-
Total capital measures					
Administered		-	-	-	-
Departmental		691	-	-	-
Total		691	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) This measure has financial impacts for the Department of Human Services. Refer to the Department of Human Services' 2018–19 Portfolio Additional Estimates Statements.
- (b) The lead entity for this measure is the Department of Prime Minister and Cabinet. The full measure description and package details appear in MYEFO under the Prime Minister and Cabinet portfolio.
- (c) This measure has financial impacts for the Australian Tax Office and the Office of the Commonwealth Ombudsman. Refer to the respective entities' 2018–19 Portfolio Additional Estimates Statements.
- (d) This measure has financial impacts for the Department of Prime Minister and Cabinet. Refer to the Department of the Prime Minister and Cabinet's 2018–19 Portfolio Additional Estimates Statements.
- (e) This measure has financial impacts for the Department of Treasury. Refer to the Department of Treasury's 2018–19 Portfolio Additional Estimates Statements.
- (f) The lead entity for this measure is the Department of Home Affairs.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the Department of Education and Training at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018–19 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget

	Program impacted	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Outcome 1					
Administered					
Annual appropriations					
Family Day Care - further improving payment integrity	1.1	238	(19)	(362)	(622)
In Home Care - increase to family hourly rate cap	1.1	443	1,362	1,422	1,500
Schools Funding - additional support for students	1.7	6,300	950	-	-
National School Reform Agreement - Commonwealth contribution to national policy initiatives	1	nfp	nfp	nfp	nfp
Women's Economic Security Package	1.7	-	-	550	550
Early Learning and School Support - supporting communities with the advancement of culture	1.7	2,400	-	-	-
Response to the Review of the Socio-Economic Status Score Methodology	1.6	(1,680)	(4,187)	149,787	100,811
Schools Funding - additional support for students	1.6	1,439	1,416	-	-
Changes in Parameters					
(net increase)	1.1, 1.7	-	150	342	518
(net decrease)	1.1	(17)	(45)	(61)	(221)
Movement of Funds					
(net increase)	1.1, 1.7	4,200	-	-	-
Other Variations					
(net increase)	1.1, 1.7	20,338	36,242	46,512	48,696
(net decrease)	1.1, 1.7	(15,093)	(13,723)	(13,314)	(14,166)

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget (continued)

	Program impacted	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Outcome 1					
Administered					
Special appropriations					
(including Special Accounts)					
Family Day Care - further improving payment integrity	1.4	(44)	(53,777)	(62,465)	(63,999)
In Home Care - increase to family hourly rate cap	1.4	3,579	8,366	8,441	8,793
Response to the Review of the Socio-Economic Status Score Methodology	1.5	136,748	120,740	266,935	397,109
Schools Funding - additional support for students	1.6	1,187	2,544	2,876	3,196
Changes in Parameters					
(net increase)	1.4, 1.5	2,660	11,146	11,356	22,743
(net decrease)	1.4, 1.5, 1.6	(1,080)	(3,468)	(6,355)	(36,941)
Other Variations					
(net increase)	1.2, 1.3, 1.4, 1.5, 1.6	502,080	446,443	400,874	361,423
(net decrease)	1.2, 1.3, 1.4, 1.5, 1.6	(602,348)	(577,245)	(648,172)	(632,873)
Net impact on appropriations for Outcome 1 (administered)		61,350	(23,105)	158,366	196,517
Outcome 1					
Departmental					
Annual appropriations					
Family Day Care - further improving payment integrity	1	3,623	13,335	14,160	10,108
In Home Care - increase to family hourly rate cap	1	172	172	-	-
Response to the Review of the Socio-Economic Status Score Methodology	1	2,118	2,385	1,273	1,282
Schools Funding - additional support for students	1	39	39	-	-
National School Reform Agreement - Commonwealth contribution to national policy initiatives	1	nfp	nfp	nfp	nfp
Women's Economic Security Package	1	-	-	26	27
Other Variations					
(net increase)	1	1,395	2,949	7,008	6,938
(net decrease)		(3,531)	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		3,816	18,880	22,467	18,355
Total net impact on appropriations for Outcome 1		65,166	(4,225)	180,833	214,872

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget (continued)

	Program impacted	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Outcome 2					
Administered					
Annual appropriations					
Strengthening Higher Education in Regional Australia - additional support for students and universities	2.3	4,843	9,753	9,753	9,753
VET Student Loans and FEE-HELP - new tuition protection schemes	2.4	-	3,000	3,000	2,000
Australian Apprenticeships - increased support	2.8	-	3,552	15,702	18,904
Supporting Regional Growth in North-West Tasmania and Caboolture	2.8	1,500	-	-	-
Immigration Reform	2.8	-	18,436	22,404	25,514
Trade Recognition Australia - Cost Recovery	2.8	7,994	23,227	26,710	30,717
Movement of Funds					
(net increase)	2.8	3,754	-	7,038	4,004
Changes in Parameters					
(net increase)	2.3,2.8	-	438	900	1,161
(net decrease)	2.6,2.7	-	(172)	(402)	(440)
Other Variations					
(net increase)	2.6, 2.8	1,500	241	404	381
(net decrease)	2.6, 2.8	(46,650)	(36,057)	(33,617)	(35,043)
Special appropriations (including Special Accounts)					
Strengthening Higher Education in Regional Australia - additional support for students and universities	2.1, 2.3, 2.4	11,708	27,323	32,338	33,867
Howard Library - establishment	2.3	13,500	-	-	-
Higher Education Loan Program - amendment to loan fees	2.4	1,745	3,577	3,756	3,944
Research Block Grants - growth adjustment	2.5	(19,166)	(76,132)	(115,300)	(117,950)
Movement of Funds					
(net increase)					
(net decrease)					
Changes in Parameters					
(net increase)	2.8	177	-	-	-
(net decrease)	2.1,2.2,2.3, 2.4,2.5,2.6, 2.7,2.8	-	(4,410)	(13,078)	(27,221)
Other Variations					
(net increase)	2.1,2.3,2.4, 2.8	81,924	53,933	57,936	72,994
(net decrease)	2.1,2.3,2.4, 2.5	(258,099)	(142,734)	(152,570)	(154,318)
Net impact on appropriations for Outcome 2 (administered)		(195,270)	(116,025)	(135,026)	(131,733)

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget (continued)

	Program impacted	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Outcome 2					
Departmental					
Annual appropriations					
Jobs and Education Data Infrastructure - data tool for employers and employees	2	313	451	-	-
VET FEE-HELP Debts - additional student protection	2	1,271	417	-	-
Strengthening Higher Education in Regional Australia - additional support for students and universities	2	728	-	-	-
Higher Education Loan Program - amendment to loan fees	2	17	-	-	-
VET Student Loans and FEE-HELP - new tuition protection schemes	2	1,344	1,214	-	-
Australian Apprenticeships - increased support	2	115	-	-	-
Immigration Reform	2	250	563	315	317
Trade Recognition Australia - Cost Recovery	2	2,009	2,198	2,452	2,826
Capital appropriations					
Higher Education Loan Program - amendment to loan fees	2	169	-	-	-
Australian Apprenticeships - increased support	2	220	-	-	-
Immigration Reform	2	302	-	-	-
Other Variations					
(net increase)	2	5,391	24,061	2,296	1,652
(net decrease)	2	(6,153)	(2,198)	(2,452)	(2,826)
Net impact on appropriations for Outcome 2 (departmental)		5,976	26,706	2,611	1,969
Total net impact on appropriations for Outcome 2		(189,294)	(89,319)	(132,415)	(129,764)
Total Decisions taken but not yet announced for all Outcomes		-	-	-	-

Prepared on a resourcing basis

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Department of Education and Training through *Appropriation Bills Nos. 3 and 4*.

Table 1.4: Appropriation Bill (No. 3) 2018–19

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments	479,818	469,678	488,487	18,809	-
Outcome 2 - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training	1,598,288	1,344,495	1,317,436	-	(27,059)
Total administered	2,078,106	1,814,173	1,805,923	18,809	(27,059)
Departmental programs					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments(a)	188,911	189,558	193,374	7,347	(3,531)
Outcome 2 - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training(a)	177,755	177,382	182,667	9,429	(4,144)
Total departmental	366,666	366,940	376,041	16,776	(7,675)
Total administered and departmental	2,444,772	2,181,113	2,181,964	35,585	(34,734)

(a) Reduced estimates reflects a \$7.7 million Departmental Capital Budget (DCB) reduction, subject to quarantine under section 51 of the *Public Governance, Performance and Accountability Act 2013*. It corresponds with increases to the DCBs for the Departments of Jobs and Small Business and Finance.

Table 1.5: Appropriation Bill (No. 4) 2018–19

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Payments to states, ACT, NT and local government					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments	40,211	62,514	62,273	-	(241)
Total payments to states, ACT, NT and local government	40,211	62,514	62,273	-	(241)
Non-operating					
Equity injections	15,779	8,519	8,908	691	-
Total non-operating	15,779	8,519	9,210	691	-
Total other services	55,990	71,033	71,483	691	(241)

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments.

Linked programs

Linked programs contributing to Outcome 1 are outlined in the Portfolio Budget Statements 2018–19.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.1: Support for the Child Care System					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	317,891	333,769	337,029	335,994	342,330
Special account					
<i>Early Years Quality Fund Special Account Act 2013</i>	424	-	-	-	-
SOETM - Child Care	179	-	-	-	-
Total expenses for program 1.1	318,494	333,769	337,029	335,994	342,330
Program 1.2: Child Care Benefit					
Administered expenses					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	3,246,593	-	-	-	-
Total expenses for program 1.2	3,246,593	-	-	-	-
Program 1.3: Child Care Rebate					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	3,766,600	-	-	-	-
Total expenses for program 1.3	3,766,600	-	-	-	-

Entity Additional Estimates Statements – Department of Education and Training

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.4: Child Care Subsidy					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	-	7,722,386	8,273,147	8,636,764	9,091,548
Total expenses for program 1.4	-	7,722,386	8,273,147	8,636,764	9,091,548
Program 1.5: Government Schools National Support					
Administered expenses					
Other services (Appropriation Act No. 2 and Bill No. 4)	1,629	4,987	8,575	12,804	14,242
Special appropriations					
<i>Australian Education Act 2013</i>	7,108,786	7,700,930	8,355,561	9,046,785	9,730,224
Total expenses for program 1.5	7,110,415	7,705,917	8,364,136	9,059,589	9,744,466
Program 1.6: Non-Government Schools National Support					
Administered expenses					
Other services (Appropriation Act No. 2 and Bill No. 4)	36,053	55,286	51,443	204,846	154,536
Special appropriations					
<i>Australian Education Act 2013</i>	11,210,558	11,957,289	12,578,035	13,418,594	14,215,167
Total expenses for program 1.6	11,246,611	12,012,575	12,629,478	13,623,440	14,369,703
Program 1.7: Early Learning and Schools Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	126,447	142,291	114,916	84,232	73,570
Other services (Appropriation Act No. 2 and Bill No. 4)	1,000	2,000	2,000	2,000	2,000
Special accounts					
SOETM - Students with Disabilities	80	-	-	-	-
Total expenses for program 1.7	127,527	144,291	116,916	86,232	75,570
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	444,338	476,060	451,945	420,226	415,900
Other services (Appropriation Act No. 2 and Bill No. 4)	38,682	62,273	62,018	219,650	170,778
Special appropriations	25,332,537	27,380,605	29,206,743	31,102,143	33,036,939
Special accounts	683	-	-	-	-
Administered total	25,816,240	27,918,938	29,720,706	31,742,019	33,623,617
Departmental expenses					
Departmental appropriation	164,819	176,261	173,462	168,399	164,629
s74 External Revenue (a)	8,050	7,832	7,832	7,832	7,832
Expenses not requiring appropriation in the Budget year (b)	10,320	13,347	13,659	14,869	14,869
Departmental total	183,189	197,440	194,953	191,100	187,330
Total expenses for Outcome 1	25,999,429	28,116,378	29,915,659	31,933,119	33,810,947

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2017–18 Actual expenses	2018–19 Revised estimated expenses	2019–20 Forward estimate	2020–21 Forward estimate	2021–22 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Movement of administered(c) funds between years					
Outcome 1:					
Support for the Child Care System	(550)	550	-	-	-
Early Learning and Schools Support	(3,650)	3,650	-	-	-
Total movement of administered funds	(4,200)	4,200	-	-	-

	2017–18	2018–19
Average staffing level (number)	813	874

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Program performance for Outcome 1

There have been no changes to performance criteria for Outcome 1 resulting from decisions made since the 2018–19 Budget. For a full outline of all performance criteria associated with Outcome 1 see the Portfolio Budget Statements 2018–19. This section includes further detail on the program expenses associated with Outcome 1.

Program expenses 1.1 Support for the Child Care System

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Child Care Services Support	252,470	333,682	337,029	335,994	342,330
Jobs Education and Training, Child Care Fee Assistance (JETCCFA)	49,941	-	-	-	-
Child Care Subsidy Communications Campaign	15,480	87	-	-	-
Special account expenses:					
Early Years Quality Fund Special Account Act 2013	424	-	-	-	-
SOETM - Child Care	179	-	-	-	-
Total expenses for program 1.1	318,494	333,769	337,029	335,994	342,330

Program expenses 1.2 Child Care Benefit

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Special appropriations:					
A New Tax System (Family Assistance) (Administration) Act 1999(a)	3,246,593	-	-	-	-
Total expenses for program 1.2	3,246,593	-	-	-	-

(a) This program ceased 1 July 2018, replaced by the Child Care Subsidy (refer to Program 1.4).

Program expenses 1.3 Child Care Rebate

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Special appropriations:					
A New Tax System (Family Assistance) (Administration) Act 1999(a)	3,766,600	-	-	-	-
Total expenses for program 1.3	3,766,600	-	-	-	-

(a) This program ceased 1 July 2018, replaced by the Child Care Subsidy (refer to Program 1.4).

Entity Additional Estimates Statements – Department of Education and Training

Program expenses 1.4 Child Care Subsidy

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Special appropriations: A New Tax System (Family Assistance) (Administration) Act 1999(a)	-	7,722,386	8,273,147	8,636,764	9,091,548
Total expenses for program 1.4	-	7,722,386	8,273,147	8,636,764	9,091,548

(a) This program commenced 2 July 2018 and replaces the Child Care Benefit and Child Care Rebate programs.

Program expenses 1.5 Government Schools National Support

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Annual administered expenses: Other services (Appropriation Act No. 2 and Bill No. 4) Additional Support for Northern Territory	1,629	4,987	8,575	12,804	14,242
Special appropriations Australian Education Act 2013	7,108,786	7,700,930	8,355,561	9,046,785	9,730,224
Total expenses for program 1.5	7,110,415	7,705,917	8,364,136	9,059,589	9,744,466

Program expenses 1.6 Non-Government Schools National Support

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Annual administered expenses: Other services (Appropriation Act No. 2 and Bill No. 4) Non-Government Representative Bodies	24,228	41,794	40,013	40,013	40,013
Special Circumstances Funding(a) Adjustment Assistance	- 11,825	3,000 10,492	3,000 8,430	1,610 6,940	1,635 4,660
Choice and Affordability Fund	-	-	-	156,283	108,228
Special appropriations Australian Education Act 2013	11,210,558	11,957,289	12,578,035	13,418,594	14,215,167
Total expenses for program 1.6	11,246,611	12,012,575	12,629,478	13,623,440	14,369,703

(a) Previously published as Short Term Emergency Assistance, known as Special Circumstances Funding as per the Australian Education Act 2013.

Entity Additional Estimates Statements – Department of Education and Training

Program expenses 1.7 Early Learning and Schools Support

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Early Development Census	10,380	10,581	4,410	12,196	10,327
Australian Government Response to TEMAG	4,100	3,700	-	-	-
Boost the Learning for Life Program	10,100	13,800	18,400	-	-
Early Learning Languages Australia (ELLA)	1,622	4,177	5,021	1,470	-
Educating Against Domestic Violence	2,057	-	-	-	-
English Language Learning for Indigenous Children (ELLIC)	793	3,305	1,204	571	-
Flexible Literacy Learning for Remote Primary Schools	5,474	2,300	800	-	-
Grants and Awards	762	1,353	1,373	1,395	1,418
Helping Children with Autism	5,818	5,899	5,988	6,084	6,181
Inspiring all Australians in Digital Literacy and STEM	16,308	16,022	15,350	-	-
Maths and Science Participation	1,000	-	-	-	-
National Assessment Reform	3,600	2,200	2,200	2,200	2,200
National Schools Reform	13,666	19,905	17,390	15,993	12,286
National School Resourcing Board	295	813	937	953	968
Quality Outcomes	37,079	38,001	37,573	40,608	39,640
Quality Schools Communication	-	10,000	-	-	-
Science, Technology, Engineering and Mathematics (STEM)	4,866	1,617	625	617	550
Teach for Australia	7,028	7,118	2,145	2,145	-
Universal Access	1,500	1,500	1,500	-	-
Other services (Appropriation Act No. 2 and Bill No. 4)					
Literacy Support for Tasmanian Students	1,000	2,000	2,000	2,000	2,000
Special account expenses:					
SOETM - Students with Disabilities	80	-	-	-	-
Total expenses for program 1.7	127,528	144,291	116,916	86,232	75,570

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training.

Linked programs

Linked programs contributing to Outcome 2 are outlined in the Portfolio Budget Statements 2018–19.

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 2

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 2.1: Commonwealth Grant Scheme					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	6,988,865	7,053,844	7,214,442	7,345,028	7,469,314
Total expenses for program 2.1	6,988,865	7,053,844	7,214,442	7,345,028	7,469,314
Program 2.2: Higher Education Superannuation Program					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	379,786	221,837	215,249	206,657	196,967
Total expenses for program 2.2	379,786	221,837	215,249	206,657	196,967
Program 2.3: Higher Education Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	22,752	25,995	31,070	27,250	23,453
Special appropriations					
<i>Higher Education Support Act 2003</i>	387,799	441,086	395,487	514,694	460,329
Special accounts					
Education Investment Fund - Higher Education	-	2,000	-	-	-
Total expenses for program 2.3	410,551	469,081	426,557	541,944	483,782
Program 2.4: Higher Education Loan Program					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	-	6,974	7,394	6,574
Special appropriations					
<i>Higher Education Support Act 2003</i>	613,501	1,077,641	1,099,868	1,123,716	1,145,703
<i>VET Student Loans Act 2016</i>	255,349	251,333	268,012	275,243	276,892
Total expenses for program 2.4	868,850	1,328,974	1,374,854	1,406,353	1,429,169

Entity Additional Estimates Statements – Department of Education and Training

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 2.5: Investment in Higher Education Research					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	1,943,203	1,921,100	1,940,311	1,982,055	2,024,637
Total expenses for program 2.5	1,943,203	1,921,100	1,940,311	1,982,055	2,024,637
Program 2.6: Research Capacity					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	421,767	162,472	185,434	239,679	253,996
Special appropriations					
Higher Education Support Act 2003	5,345	5,447	5,557	5,184	5,288
Payments to corporate entities(a)(b)	16,318	-	-	-	-
Total expenses for program 2.6	443,430	167,919	190,991	244,863	259,284
Program 2.7: International Education Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	49,280	38,316	35,306	33,229	27,145
Special accounts					
Overseas Student Tuition Fund	4,282	9,256	9,323	9,394	9,864
SOETM - Cheung Kong	925	-	-	-	-
Total expenses for program 2.7	54,487	47,572	44,629	42,623	37,009
Program 2.8: Building Skills and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	911,647	1,081,502	1,071,252	1,104,289	1,114,487
Special appropriations					
Trade Support Loans Act 2014	56,103	52,764	54,338	56,098	57,815
Special accounts					
Growth Fund Skills and Training(c)	15,160	20,033	18,251	-	-
Total expenses for program 2.8	982,910	1,154,299	1,143,841	1,160,387	1,172,302
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,405,446	1,308,285	1,330,036	1,411,841	1,425,655
Special appropriations	10,629,952	11,025,052	11,193,264	11,508,675	11,636,945
Special accounts	20,367	31,289	27,574	9,394	9,864
Payments to corporate entities(a)	16,318	-	-	-	-
Administered total	12,072,083	12,364,626	12,550,874	12,929,910	13,072,464
Departmental expenses					
Departmental appropriation	194,991	184,784	197,072	170,435	167,207
s74 Retained revenue receipts(d)	8,582	9,195	9,195	9,195	9,195
Special accounts	5,527	5,981	5,843	5,290	5,206
Expenses not requiring appropriation in the Budget year(e)	19,434	20,347	20,041	21,853	21,853
Departmental total	228,534	220,307	232,151	206,773	203,461
Total expenses for Outcome 2	12,300,617	12,584,933	12,783,025	13,136,683	13,275,925

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Movement of administered(f) funds between years					
Outcome 2:					
Building Skills and Capability	21,073	(10,031)	-	(7,038)	(4,004)
Total movement of administered funds	21,073	(10,031)	-	(7,038)	(4,004)

	2017-18	2018-19
Average staffing level (number)	872	900

- (a) Further information on payments to corporate entities can be found in the 'Third Party Payments' section of Table 1.1: Department of Education and Training Resource Statement.
- (b) Reflects the 19 April 2018 Administrative Arrangement Order transfer of the Australian Institute for Aboriginal and Torres Strait Islander Studies from this portfolio to the Prime Minister and Cabinet portfolio.
- (c) This special account is funded by Annual Appropriation Bill (No. 1) and receipts from Independent Sources.
- (d) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (e) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.
- (f) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Program performance for Outcome 2

There have been no changes to performance criteria for Outcome 2 resulting from decisions made since the 2018–19 Budget. For a full outline of all performance criteria associated with Outcome 2 see the Portfolio Budget Statements 2018–19. This section includes further detail on the program expenses associated with Outcome 2.

Program expenses 2.1 Commonwealth Grant Scheme

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Special appropriations: <i>Higher Education Support Act 2003</i>					
Cluster Fund and Place Loadings	6,917,013	6,980,769	7,139,942	7,268,925	7,391,576
Regional Loading	71,852	73,075	74,500	76,103	77,738
Total expenses for program 2.1	6,988,865	7,053,844	7,214,442	7,345,028	7,469,314

Program expenses 2.2 Higher Education Superannuation Program

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Special appropriations: <i>Higher Education Support Act 2003</i>					
Higher Education Superannuation Program	379,786	221,837	215,249	206,657	196,967
Total expenses for program 2.2	379,786	221,837	215,249	206,657	196,967

Program expenses 2.3 Higher Education Support

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 and Bill No. 3)					
National Disability Coordination Officer	4,309	4,309	4,374	4,444	4,511
Quality Indicators for Learning and Teaching	6,880	8,843	8,943	9,053	9,189
Rural and Regional Enterprise Scholarships	3,963	12,843	17,753	13,753	9,753
Teaching Awards - Universities Australia	600	-	-	-	-
Menzies Institute and Library	7,000	-	-	-	-
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Central Coast Health and Wellbeing Precinct	-	3,750	2,500	2,500	2,500
Disability Support Program	7,376	7,572	7,720	7,886	8,055
Diversity and Structural Reform	6,929	-	-	-	-
Higher Education Partnerships and Participation Program	135,571	152,492	112,837	186,745	197,400
Improved Support for Regional Universities	-	10,839	4,265	4,624	4,444
Jobs and Growth in Tasmania	10,000	20,000	30,000	80,000	10,000
National Institutes	218,868	222,630	226,952	231,815	236,795
Promotion of Excellence in Learning and Teaching in Higher Education	1,962	-	-	-	-
Quality Initiatives	494	503	513	524	535
Supporting more women into STEM Careers (AMSI Intern)	6,600	9,200	10,100	-	-
Teaching Awards - Universities Australia	-	600	600	600	600
Howard Library	-	13,500	-	-	-
Special account expenses:					
Education Investment Fund - Higher Education	-	2,000	-	-	-
Total expenses for program 2.3	410,551	469,081	426,557	541,944	483,782

Performance information 2.4 Higher Education Loan Program

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Tuition Protection Arrangements -FEE-HELP and VET Student Loans	-	-	6,974	7,394	6,574
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Higher Education Loan Program	613,501	1,077,641	1,099,868	1,123,716	1,145,703
<i>VET Student Loans Act 2016</i>					
VET Student Loans	255,349	251,333	268,012	275,243	276,892
Total expenses for program 2.4	868,850	1,328,974	1,374,854	1,406,353	1,429,169

Program expenses 2.5 Investment in Higher Education Research

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Research Support Program	923,709	894,016	902,956	922,382	942,198
Research Training Program	1,019,494	1,027,084	1,037,355	1,059,673	1,082,439
Total expenses for program 2.5	1,943,203	1,921,100	1,940,311	1,982,055	2,024,637

Program expenses 2.6 Research Capacity

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Commonwealth - ANU Strategic Relationships	500	-	-	-	-
National Collaborative Research Infrastructure Strategy	421,267	162,472	185,434	239,679	253,996
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Academic Centres of Cyber Security Excellence	470	479	489	-	-
Higher Education Research Promotion	4,875	4,968	5,068	5,184	5,288
Payments to Corporate Entities(a)					
AIATSIS(b)	16,318	-	-	-	-
Total expenses for program 2.6	443,430	167,919	190,991	244,863	259,284

(a) Further information on payments to corporate entities can be found in the 'Third Party Payments' section of Table 1.1: Department of Education and Training resource statement.

(b) Reflects the 19 April 2018 Administrative Arrangement Order transfer of the Australian Institute for Aboriginal and Torres Strait Islander Studies from this portfolio to the Prime Minister and Cabinet portfolio.

Program expenses 2.7 International Education Support

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
International Education Support	49,280	38,316	35,306	33,229	27,145
Special account expenses:					
Overseas Student Tuition Fund	4,282	9,256	9,323	9,394	9,864
SOETM - Cheung Kong	925	-	-	-	-
Total expenses for program 2.7	54,487	47,572	44,629	42,623	37,009

Program expenses 2.8 Building Skills and Capability

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Sub-program 2.8.1: Industry Competitiveness					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Industry Skills Fund	4,768	1,994	-	-	-
National Workforce Development Fund	471	-	-	-	-
Sub-program 2.8.2: Skills Development					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Apprenticeship Support Network	138,932	189,447	189,447	189,447	189,447
Australian Apprenticeships Incentives Program	358,397	392,083	392,083	404,175	407,323
Industry Specialist Mentoring for Australian Apprentices	18,520	39,038	-	-	-
Trades Recognition Australia	2,031	12,628	27,861	31,344	35,351
South Australian Enterprise Scholarships	5,146	8,557	4,973	5,324	-
Rollout Skills Checkpoint for Older Workers Program	-	3,875	3,933	3,996	4,052
Special appropriations:					
Trade Support Loans Act 2014					
Trade Support Loans	56,103	52,764	54,338	56,098	57,815
Special account expenses:					
Growth Fund Skills and Training(a)	15,160	20,033	18,251	-	-

Entity Additional Estimates Statements – Department of Education and Training

Program expenses 2.8 Building Skills and Capability (continued)

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Sub-program 2.8.3: Access to Training					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Adult Migrant English Program	210,612	258,418	286,363	297,760	303,430
National Foundation Skills Strategy	19	-	-	-	-
Skills for Education and Employment Program	97,030	94,157	88,047	91,182	93,960
Sub-program 2.8.4: Support for the National Training System					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Industry and Skills Committee	882	1,490	1,513	1,537	1,560
Industry Workforce Training	47,045	40,891	39,256	39,737	40,329
My Skills Website	550	562	570	579	588
National Centre for Vocational Education Research	686	686	697	708	719
National Training System COPE	25,621	36,423	33,540	35,502	34,703
Licensing of International Vocational Education and Training (VET) courses	937	1,253	1,193	1,193	1,193
Integrated Information Service	-	-	1,776	1,805	1,832
Total expenses for program 2.8	982,910	1,154,299	1,143,841	1,160,387	1,172,302

(a) This special account is funded by Annual Appropriation Bill (No. 1) and receipts from Independent Sources.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Education and Training.

Table 3.1: Estimates of special account flows and balances

		Opening balance 2018–19 2017–18	Receipts 2018–19 2017–18	Payments 2018–19 2017–18	Adjustments 2018–19 2017–18	Closing balance 2018–19 2017–18
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A)	1	42,143	-	-	-	42,143
<i>Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A)</i>	1	32,624	9,657	(138)	-	42,143
Overseas Students Tuition Fund - s80 PGPA Act 2013 (A)	2	36,890	5,875	(9,256)	-	33,509
<i>Overseas Students Tuition Fund - s80 PGPA Act 2013 (A)</i>	2	34,579	6,474	(4,163)	-	36,890
Growth Fund Skills and Training Special Account - s78 PGPA Act Det 2015/04 (A)	2	9,672	13,151	(20,033)	-	2,790
<i>Growth Fund Skills and Training Special Account - s78 PGPA Act Det 2015/04 (A)</i>	2	16,013	18,027	(24,368)	-	9,672
Services for other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A)	1&2	2,031	1	-	-	2,032
<i>Services for other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A)</i>	1&2	2,260	2,184	(2,413)	-	2,031
Unique Student Identifiers Special Account - s80 PGPA Act 2013 (D)	2	4,089	6,281	(6,281)	-	4,089
<i>Unique Student Identifiers Special Account - s80 PGPA Act 2013 (D)</i>	2	4,089	6,449	(6,449)	-	4,089
Total special accounts 2018–19 Budget estimate		94,825	25,308	(35,570)	-	84,563
<i>Total special accounts 2017–18 actual</i>		89,565	42,791	(37,531)	-	94,825

(A) = Administered
(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect changes resulting from the new measures and variations as outline in Table 1.3.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	226,248	220,695	215,815	205,710	204,285
Suppliers	152,670	171,780	186,011	163,863	158,206
Grants	1,596	-	-	-	-
Depreciation and amortisation	21,332	25,272	25,278	28,300	28,300
Write-down and impairment of assets	9,877	-	-	-	-
Total expenses	411,723	417,747	427,104	397,873	390,791
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	8,873	8,400	8,400	8,400	8,400
Rental income	8,627	8,627	8,627	8,627	8,627
Other revenue	8,422	14,703	14,580	14,046	13,983
Total own-source revenue	25,922	31,730	31,607	31,073	31,010
Gains					
Sale of assets	33	-	-	-	-
Other gains	103	-	-	-	-
Total gains	136	-	-	-	-
Total own-source income	26,058	31,730	31,607	31,073	31,010
Net cost of / (contribution by) services	(385,665)	(386,017)	(395,497)	(366,800)	(359,781)
Revenue from Government	350,331	361,045	370,534	338,834	331,836
Surplus/(deficit) attributable to the Australian Government	(35,334)	(24,972)	(24,963)	(27,966)	(27,945)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(35,334)	(24,972)	(24,963)	(27,966)	(27,945)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	(14,002)	300	315	334	355
less depreciation/amortisation expenses previously funded through revenue appropriations(a)	21,332	25,272	25,278	28,300	28,300
Total comprehensive income/(loss) - as per the statement of comprehensive income	(35,334)	(24,972)	(24,963)	(27,966)	(27,945)

Prepared on Australian Accounting Standard basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,381	6,381	6,381	6,381	6,381
Trade and other receivables	72,811	58,060	57,965	57,944	57,943
Other financial assets	199	199	199	199	199
Total financial assets	79,391	64,640	64,545	64,524	64,523
Non-financial assets					
Land and buildings	32,817	30,698	28,484	25,223	24,712
Property, plant and equipment	837	1,695	8,849	15,980	23,434
Intangibles	49,318	64,579	65,549	61,269	51,146
Other non-financial assets	3,273	3,273	3,273	3,273	3,273
Total non-financial assets	86,245	100,245	106,155	105,745	102,565
Assets held for sale	-	-	-	-	-
Total assets	165,636	164,885	170,700	170,269	167,088
LIABILITIES					
Payables					
Suppliers	17,541	17,541	17,541	17,541	17,541
Other payables	18,774	18,444	18,420	18,418	18,421
Total payables	36,315	35,985	35,961	35,959	35,962
Provisions					
Employee provisions	63,792	64,137	64,066	64,047	64,043
Other provisions	877	877	877	877	877
Total provisions	64,669	65,014	64,943	64,924	64,920
Total liabilities	100,984	100,999	100,904	100,883	100,882
Net assets	64,652	63,886	69,796	69,386	66,206
EQUITY*					
Parent entity interest					
Contributed equity	190,770	209,707	240,580	268,136	292,901
Reserves	1,244	1,244	1,244	1,244	1,244
Retained surplus / (accumulated deficit)	(127,362)	(147,065)	(172,028)	(199,994)	(227,939)
Total parent entity interest	64,652	63,886	69,796	69,386	66,206
Total non-controlling interest	-	-	-	-	-
Total Equity	64,652	63,886	69,796	69,386	66,206

Prepared on Australian Accounting Standard basis.

* Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018–19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	(127,362)	1,244	-	190,770	64,652
Opening balance adjustments	5,269	-	-	(5,269)	-
Adjusted opening balance	(122,093)	1,244	-	185,501	64,652
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(24,972)	-	-	-	(24,972)
Total comprehensive income	(24,972)	-	-	-	(24,972)
of which:					
Attributable to the Australian Government	(24,972)	-	-	-	(24,972)
Transactions with owners					
Distributions to owners					
Returns of capital:					
Other	-	-	-	-	-
Contributions by owners					
Equity Injection - Appropriation	-	-	-	9,210	9,210
Departmental Capital Budget (DCB)(a)	-	-	-	14,996	14,996
Sub-total transactions with owners	-	-	-	24,206	24,206
Transfers between equity components					
	-	-	-	-	-
Estimated closing balance as at 30 June 2019	(147,065)	1,244	-	209,707	63,886
Closing balance attributable to the Australian Government	(147,065)	1,244	-	209,707	63,886

Prepared on Australian Accounting Standards basis.

- (a) This includes a \$7.7 million Departmental Capital Budget (DCB) reduction, subject to quarantine under section 51 of the *Public Governance, Performance and Accountability Act 2013*, with corresponding increases to the DCBs for the Departments of Jobs and Small Business and Finance.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	384,669	375,796	370,629	338,855	331,837
Sale of goods and rendering of services	13,293	17,027	17,027	17,027	17,027
Net GST received	9,877	13,879	13,398	13,290	12,606
Other	9,378	6,281	6,158	5,624	5,561
Total cash received	417,217	412,983	407,212	374,796	367,031
Cash used					
Employees	226,529	220,680	215,910	205,731	204,286
Suppliers	164,559	177,237	190,987	168,731	162,390
Grants	1,596	-	-	-	-
s74 External Revenue transferred to the OPA	22,833	-	-	-	-
Total cash used	415,517	397,917	406,897	374,462	366,676
Net cash from / (used by) operating activities	1,700	15,066	315	334	355
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	281	-	-	-	-
Total cash received	281	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	17,400	39,272	31,188	27,890	25,120
Total cash used	17,400	39,272	31,188	27,890	25,120
Net cash from / (used by) investing activities	(17,119)	(39,272)	(31,188)	(27,890)	(25,120)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,969	24,206	30,873	27,556	24,765
Total cash received	15,969	24,206	30,873	27,556	24,765
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	15,969	24,206	30,873	27,556	24,765
Net increase/(decrease) in cash held	550	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,831	6,381	6,381	6,381	6,381
Effect on exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	6,381	6,381	6,381	6,381	6,381

Prepared on Australian Accounting Standard basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)(a)	22,784	14,996	23,755	23,917	24,056
Equity injections - Act No. 2 and Bill 4	15,779	9,210	7,118	3,639	709
Total new capital appropriations	38,563	24,206	30,873	27,556	24,765
Provided for:					
Purchase of non-financial assets	38,563	24,206	30,873	27,556	24,765
Total Items	38,563	24,206	30,873	27,556	24,765
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations(b)	5,167	21,682	7,118	3,639	709
Funded by capital appropriation - DCB(c)	10,910	17,290	23,755	23,917	24,056
Funded internally from departmental resources(d)	921	300	315	334	355
TOTAL AMOUNT SPENT	16,998	39,272	31,188	27,890	25,120
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	16,998	39,272	31,188	27,890	25,120
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	16,998	39,272	31,188	27,890	25,120

Prepared on Australian Accounting Standard basis.

- (a) This includes a \$7.7 million Departmental Capital Budget (DCB) reduction, subject to quarantine under section 51 of the *Public Governance, Performance and Accountability Act 2013*, with corresponding increases to the DCBs for the Departments of Jobs and Small Business and Finance.
- (b) Includes current Bill 4 and prior year Act 2/4/6 appropriations.
- (c) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).
- (d) Includes funding from the following sources: internally developed assets.

Table 3.7: Statement of asset movements (2018–19 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018					
Gross book value	-	37,275	1,514	109,848	148,637
Accumulated depreciation/ amortisation and impairment	-	(4,458)	(677)	(60,530)	(65,665)
Opening net book balance	-	32,817	837	49,318	82,972
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity(a)	-	-	-	21,682	21,682
By purchase - appropriation ordinary annual services(b)	-	2,044	1,875	13,371	17,290
By purchase - other	-	-	-	300	300
Total additions	-	2,044	1,875	35,353	39,272
Other movements					
Depreciation/amortisation expense	-	(4,163)	(1,017)	(20,092)	(25,272)
Total other movements	-	(4,163)	(1,017)	(20,092)	(25,272)
As at 30 June 2019					
Gross book value	-	39,319	3,389	145,201	187,909
Accumulated depreciation/ amortisation and impairment	-	(8,621)	(1,694)	(80,622)	(90,937)
Closing net book balance	-	30,698	1,695	64,579	96,972

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Act (No. 2) 2018–2019 and Bill (No. 4) 2018–2019.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No. 1) 2018–2019 and Bill (No. 3) 2018–2019 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	661,746	710,540	691,201	700,164	703,351
Subsidies	408,279	402,418	408,314	405,539	408,782
Personal benefits	7,023,785	7,813,458	8,370,057	8,739,002	9,199,521
Grants	28,424,953	29,781,023	31,192,809	33,194,694	34,737,127
Finance costs	195,000	552,202	540,368	528,413	536,691
Write-down and impairment of assets	1,152,992	1,023,923	1,068,831	1,104,117	1,110,609
Payments to corporate entities	16,318	-	-	-	-
Act of grace payments	5,249	-	-	-	-
Total expenses administered on behalf of Government	37,888,322	40,283,564	42,271,580	44,671,929	46,696,081
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	6,135	5,875	11,244	11,693	12,106
Total taxation revenue	6,135	5,875	11,244	11,693	12,106
Non-taxation revenue					
Interest	567,469	1,214,465	1,322,472	1,416,398	1,504,501
Other revenue	277,346	247,795	247,838	256,540	266,083
Total non-taxation revenue	844,815	1,462,260	1,570,310	1,672,938	1,770,584
Total own-source revenue administered on behalf of Government	850,950	1,468,135	1,581,554	1,684,631	1,782,690
Gains					
Other gains	562	2,965,286	-	-	-
Total gains administered on behalf of Government	562	2,965,286	-	-	-
Total own-source income administered on behalf of Government	851,512	4,433,421	1,581,554	1,684,631	1,782,690
Net cost of/(contribution by) services	37,036,810	35,850,143	40,690,026	42,987,298	44,913,391
Surplus/(deficit) before income tax	(37,036,810)	(35,850,143)	(40,690,026)	(42,987,298)	(44,913,391)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(37,036,810)	(35,850,143)	(40,690,026)	(42,987,298)	(44,913,391)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	385,055	-	-	-	-
Total other comprehensive income	385,055	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(36,651,755)	(35,850,143)	(40,690,026)	(42,987,298)	(44,913,391)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	90,736	80,474	73,748	69,170	64,180
Trade and other receivables	774,607	635,584	600,769	589,150	595,568
Other investments	2,683,465	2,683,466	2,683,466	2,683,466	2,683,466
Other financial assets	40,276,522	46,947,937	50,152,783	53,145,848	55,910,147
Total financial assets	43,825,330	50,347,461	53,510,766	56,487,634	59,253,361
Total assets administered on behalf of Government	43,825,330	50,347,461	53,510,766	56,487,634	59,253,361
LIABILITIES					
Payables					
Suppliers	133,122	133,121	133,121	133,121	133,121
Personal benefits	129,617	105,844	193,419	243,270	255,534
Grants	4,600	4,600	4,600	4,600	4,600
Other payables	18,706	18,706	18,706	18,706	18,706
Total payables	286,045	262,271	349,846	399,697	411,961
Provisions					
Personal benefits provisions	911,569	793,253	780,312	805,973	857,620
Provisions for grants	6,517,000	6,385,097	6,170,900	5,916,302	5,631,524
Other provisions	-	-	-	-	-
Total provisions	7,428,569	7,178,350	6,951,212	6,722,275	6,489,144
Total liabilities administered on behalf of Government	7,714,614	7,440,621	7,301,058	7,121,972	6,901,105
Net assets/(liabilities)	36,110,716	42,906,840	46,209,708	49,365,662	52,352,256

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	43	977,485	1,182,285	1,314,758	1,459,745
Taxes	6,135	5,875	11,244	11,693	12,106
Net GST received	1,203,735	1,183,515	1,237,602	1,339,696	1,413,402
Other	143,916	99,463	115,668	119,984	124,765
Total cash received	1,353,829	2,266,338	2,546,799	2,786,131	3,010,018
Cash used					
Grants	29,920,666	31,318,278	32,859,857	34,995,645	36,632,274
Subsidies paid	408,279	402,418	408,314	405,539	408,782
Personal benefits	7,093,192	7,901,221	8,276,869	8,668,571	9,159,179
Suppliers	680,873	710,539	691,201	700,164	703,351
Payments to corporate entities	16,318	-	-	-	-
Total cash used	38,119,328	40,332,456	42,236,241	44,769,919	46,903,586
Net cash from / (used by) operating activities	(36,765,499)	(38,066,118)	(39,689,442)	(41,983,788)	(43,893,568)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	2,695,488	2,505,956	3,081,659	3,485,315	3,910,710
Total cash received	2,695,488	2,505,956	3,081,659	3,485,315	3,910,710
Cash used					
Advances and loans made	6,906,783	7,162,641	7,389,904	7,647,186	7,919,700
Other	-	-	-	-	-
Total cash used	6,906,783	7,162,641	7,389,904	7,647,186	7,919,700
Net cash from / (used by) investing activities	(4,211,295)	(4,656,685)	(4,308,245)	(4,161,871)	(4,008,990)
FINANCING ACTIVITIES					
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase/(decrease) in cash held	(40,976,794)	(42,722,803)	(43,997,687)	(46,145,659)	(47,902,558)
Cash and cash equivalents at beginning of reporting period	85,478	90,736	80,474	73,748	69,170
Cash from Official Public Account for:					
- Appropriations	44,955,592	46,289,565	48,372,075	51,063,742	53,395,567
Total cash from Official Public Account	44,955,592	46,289,565	48,372,075	51,063,742	53,395,567
Cash to Official Public Account for:					
- Appropriations	(3,973,540)	(3,577,024)	(4,381,114)	(4,922,661)	(5,497,999)
Total cash to Official Public Account	(3,973,540)	(3,577,024)	(4,381,114)	(4,922,661)	(5,497,999)
Cash and cash equivalents at end of reporting period	90,736	80,474	73,748	69,170	64,180

Prepared on Australian Accounting Standards basis.

PORTFOLIO GLOSSARY AND ACRONYMS

Portfolio glossary

Term	Definition
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Assets	Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an agency.
Budget measure	A decision by the Cabinet or ministers that has resulted in a cost or savings to outlays.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

Portfolio glossary and acronyms

Term	Definition
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expenses	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Forward estimates	A system of rolling three year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year's budget bid, and another out-year is added to the forward estimates.
Liabilities	Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency's assets.
Net annotated appropriation (Section 74 Receipts)	Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act 2013.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.

Term	Definition
<i>Public Governance, Performance and Accountability Act 2013</i>	The <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) replaced the <i>Financial Management and Accountability (FMA) Act 1997</i> and the <i>Commonwealth Authorities and Companies (CAC) Act 1997</i> as of 1 July 2014.
Receipts	The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Section 74 Receipts	See net annotated appropriation.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act 2013) or through an Act of Parliament (referred to in s80 of the PGPA Act 2013).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.

Portfolio acronyms

Term	Definition
AM	Member of the Order of Australia
AMSI	Australian Mathematical Sciences Institute
AO	Officer of the Order of Australia
ANU	Australian National University
ARC	Australian Research Council
CDAB	Collection Development Acquisition Budget
CGS	Commonwealth Grant Scheme
COPE	Commonwealth own-purpose expense
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
EIF	Education Investment Fund
ELICOS	English Language Intensive Courses for Overseas Students
ELLA	Early Learning Languages Australia
ELLIC	English Language Learning for Indigenous Children
ERA	Excellence in Research in Australia
ESOS	Education Services for Overseas Students
FDC	Family Day Care
GST	Goods and Services Tax
HECS-HELP	Higher Education Contribution Scheme -Higher Education Loan Program
HELP	Higher Education Loan Program
IHC	In Home Care
JETCCFA	Jobs Education and Training, Child Care Fee Assistance
MYEFO	Mid-Year Economic and Fiscal Outlook
NCGP	National Competitive Grants Program
NISA	National Science and Innovation Agenda
OPA	Official Public Account
OS-HELP	Overseas - Higher Education Loan Program
OTM	Other Trust Monies
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
SA-HELP	Loan scheme that assist eligible students to pay for all or part of their student services and amenities fee
SFSS	Student Financial Supplement Scheme

Term	Definition
SOETM	Services for Other Entities and Trust Moneys
SOG	Services for other Government and Non-agency Bodies
SRS	Schooling Resource Standard
STEM	science, technology, engineering and mathematics
TEMAG	Teacher Education Ministerial Advisory Group
TEQSA	Tertiary Education Quality and Standards Authority
VET	Vocational Education and Training
VET FEE-HELP	Loan scheme for eligible students to pay for all or part of their tuition fees for a VET qualification (diploma level and above) at an approved VET provider